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September 12, 2005

**VIA EMAIL**  
**AND US MAIL**

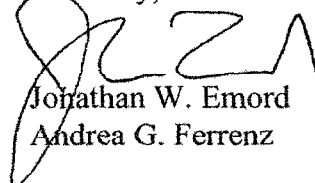
Dr. Kathy Ellwood  
Assistant Director for Nutrition Science  
CPK1  
5100 Paint Branch Parkway  
HPS-800  
College Park MD 20740

*Re: Calcium Dockets: 2004Q-0097, 2004Q-0098, and 2004Q-0102.*

Dear Dr. Ellwood:

Our client, Marine Bio Co. Ltd., accepts FDA's request for a sixth extension of time until October 12, 2005 within which to issue its decision on our client's three pending qualified health claim petitions concerning calcium.

Sincerely,

  
Jonathan W. Emord  
Andrea G. Ferrenz

2004Q-0102

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